

# MOSS ADAMS LLP

CERTIFIED PUBLIC ACCOUNTANTS

RECEIVED  
FEDERAL ELECTION  
COMMISSION (10/13/98)

OCT 13 1 52 PM '98

1001 - 4th Ave., Suite 2830  
Seattle, Washington 98154-1199

Phone 206.233.1820  
FAX 206.447.0734

Offices in Principal Cities of  
Washington, Oregon and California

October 13, 1998

Mr. Scott A. Francis  
Reports Analysis Division  
Federal Election Commission  
999 E Street, N.W.  
Washington, D.C. 20463

Re: Moss Adams LLP Political Action Committee  
ID # C00320671, Mid-Year Report (1/1/97-6/30/97)  
Year End Report (7/1/97-12/31/97)  
Mid-Year Report (1/1/98-6/30/98)  
October 15 Quarterly Report (7/1/98-9/30/98)

Dear Scott:

Enclosed are our amended 1997 Year End and October 15, 1998 Quarterly reports. The amended reports reflect the correction of errors noted in letters that we have received from you and from John Gibson. I believe that the other filings noted above are correct as filed, as explained below.

In response to John Gibson's recent inquiry (copy of letter attached) regarding our 1997 mid-year report, the committee's administrative expenses consist only of accounting services provided to the PAC by the sponsoring organization, the Moss Adams LLP partnership. These services are provided solely to help the committee comply with federal campaign finance laws and are performed by regular employees of the partnership. Per page 13 of the FEC Campaign Guide for Nonconnected Committees (March, 1995), these services fall under the category of "free legal and accounting services" and as such are not reportable as in-kind contributions and disbursements. Per my discussion this morning with Donald Averett of your office, since these costs did not exceed \$200 for calendar year 1997, no Schedule A reporting the memo entry of these services was required for the 1997 Mid-Year or Year End reports. Thus, our 1997 Mid-Year report requires no amendment. Our 1997 Year End report has been amended to include a receipts subtotal that was erroneously omitted from the original filing. A copy of your letter to us noting this is attached.

A member of  
**Moores  
Rowland  
Information**

An association of independent  
accounting firms throughout the world.

# MOSS-ADAMS LLP

Page 2, 10/13/98 Letter to Scott Francis, FEC

The PAC's October 15, 1998 quarterly report (filed electronically on 10/8/98) erroneously reported the administrative costs as in-kind contribution and disbursement memo entries on Schedules A & B. The amended report enclosed omits those two schedules. (If at some point during 1998 the sponsor provided accounting costs for the year exceed \$200, we will report this in a Schedule A memo entry for that period). The October 15 report also was corrected to include a Schedule B reporting the redesignation of a \$1,000 excess contribution originally reported in the 1997 mid-year report. This correction was described in my September 16, 1998 letter to you.

I believe that these amended reports correct all errors that have been brought to my attention. Please contact me at (206)447-4255 if you have any questions.

Sincerely,



Michael R. Labosier  
Controller

# REPORT OF RECEIPTS AND DISBURSEMENTS

For Other Than An Authorized Committee  
(Summary Page)

RECEIVED  
FEDERAL ELECTION  
COMMISSION

Oct 19 1 52 PM '98

USE FEC MAILING LABEL  
OR  
TYPE OR PRINT

1. NAME OF COMMITTEE (in full) <b>Moss Adams LLP Political Action Committee</b>		2. FEC IDENTIFICATION NUMBER <b>C 00320671</b>
ADDRESS (number and street) <input type="checkbox"/> Check if different than previously reported <b>1001 FOURTH AVE., # 2030</b>		
CITY, STATE and ZIP CODE <b>SEATTLE, WA 98154-1199</b>		
3. <input checked="" type="checkbox"/> This committee has qualified as a multicandidate committee. (see FEC FORM 1M)		

## 4. TYPE OF REPORT

(a) ☐ April 15 Quarterly Report

☐ July 15 Quarterly Report

☐ October 15 Quarterly Report

☒ January 31 Year End Report

☐ July 31 Mid Year Report (Non-election Year Only)

☐ Termination Report

Monthly Report Due On:

☐ February 20 ☐ June 20 ☐ October 20  
☐ March 20 ☐ July 20 ☐ November 20  
☐ April 20 ☐ August 20 ☐ December 20  
☐ May 20 ☐ September 20 ☐ January 31

☐ 12-Day Pre-Election Report for the \_\_\_\_\_  
(Type of Election)

election on \_\_\_\_\_ in the State of \_\_\_\_\_

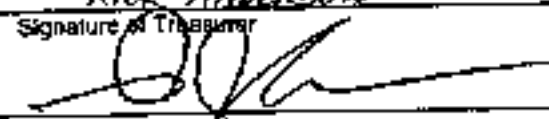
☐ 30-Day Post-Election Report following the General Election

on \_\_\_\_\_ in the State of \_\_\_\_\_

(b) Is this Report an Amendment?

☒ YES

☐ NO

SUMMARY		COLUMN A This Period	COLUMN B Calendar Year-to-Date
5. Covering Period <u>7/1/97</u> through <u>12/31/97</u>			
6. (a)	Cash on Hand January 1, 19 <u>97</u>		\$ 22,257
(b)	Cash on Hand at Beginning of Reporting Period	\$ 18,352	
(c)	Total Receipts (from Line 19)	\$ 0	\$ 2,095
(d)	Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)	\$ 18,352	\$ 24,352
7.	Total Disbursements (from Line 30)	\$ 0	\$ 6,000
8.	Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d))	\$ 18,352	\$ 18,352
9.	Debts and Obligations Owed TO the Committee (Itemize all on Schedule C and/or Schedule D)	\$ 0	
10.	Debts and Obligations Owed BY the Committee (Itemize all on Schedule C and/or Schedule D)	\$ 0	
I certify that I have examined this Report and to the best of my knowledge and belief it is true, correct and complete.			
Type or Print Name of Treasurer <b>RICK ANDERSON</b>			
Signature of Treasurer 		Date <b>10/13/98</b>	

For further information contact:  
Federal Election Commission  
999 E Street, NW  
Washington, DC 20463  
Toll Free 800-424-9530  
Local 202-684-1100

NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this Report to the penalties of 2 U.S.C. §437g.

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FEC FORM 3X  
(revised 9/93)

# DETAILED SUMMARY PAGE

## OF RECEIPTS AND DISBURSEMENTS

### PAGE 2, FEC FORM 3X

(revised 1/1/97)

NAME OF COMMITTEE <b>BOSS ADAMS LLP POLITICAL ACTION COMMITTEE</b>		REPORT COVERING PERIOD FROM <b>9/1/97</b> TO: <b>12/31/97</b>	
		COLUMN A Total This Period	COLUMN B Calendar Year
<b>I. Receipts</b>			
11. Contributions (other than loans) From:			
a. Individual/Persons Other Than Political Committees			
i. Itemized (use Schedule A)			1745
ii. Unitemized			350
iii. Total (add i and ii) >			2095
b. Political Party Committees			
c. Other Political Committees (such as PACs)			
d. Total Contributions (add a ii, b and c) >			2095
12. Transfers From Affiliated/Other Party Committees			
13. All Loans Received			
14. Loan Repayments Received			
15. Offsets To Operating Expenditures (Refunds, Rebates, etc.)			
16. Refunds of Contributions Made to Federal Candidates and Other Political Committees			
17. Other Federal Receipts (Dividends, Interest, etc.)			
18. Transfers from Nonfederal Account for Joint Activity			
19. Total Receipts (add 11d, 12, 13, 14, 15, 16, 17, and 18) >			2095
20. Total Federal Receipts (subtract line 18 from line 19) >		- 0 -	2095
<b>II. Disbursements</b>			
21. Operating Expenditures:			
a. Shared Federal/Non-Federal Activity (from Schedule H4)			
i. Federal Share			
ii. Non-Federal Share			
b. Other Federal Operating Expenditures			
c. Total Operating Expenditures (add a i, a ii, and b) >			
22. Transfers to Affiliated/Other Party Committees			
23. Contributions to Federal Candidates/Committees and Other Political Committees			6000
24. Independent Expenditures (use Schedule E)			
25. Coordinated Expenditures Made by Party Committees (2 U.S.C. 441a(d)) (use Schedule F)			
26. Loan Repayments Made			
27. Loans Made			
28. Refunds of Contributions To:			
a. Individuals/Persons Other Than Political Committees			
b. Political Party Committees			
c. Other Political Committees (such as PACs)			
d. Total Contribution Refunds (add a, b and c) >			
29. Other Disbursements			
30. Total Disbursements (add 21c, 22, 23, 24, 25, 26, 27, 28d, and 29) >			6000
31. Total Federal Disbursements (subtract line 21 a ii from line 30) >		- 0 -	6000
<b>III. Net Contributions/Operating Expenditures</b>			
32. Total Contributions (other than loans) (from line 11d)			2095
33. Total Contribution Refunds (from line 28d)			
Net Contributions (other than loans) (subtract line 33 from 32)			2095
34. Total Federal Operating Expenditures (add 21 a i and 21 b) >			
35. Offsets to Operating Expenditures (from line 15)			
36. Net Operating Expenditures (subtract line 35 from 34) >		- 0 -	- 0 -

**SCHEDULE A**

**ITEMIZED RECEIPTS**

Use separate schedule(s)  
for each category of the  
Detailed Summary Page

PAGE 1 OF 1  
FOR LINE NUMBER 1141

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in Full)

**MOSS ADAMS LLP POLITICAL ACTION COMMITTEE**

<b>A. Full Name, Mailing Address and ZIP Code</b> John Oakley 4828 Foxglove Ct Santa Rosa CA 95405	<b>Name of Employer</b> Self	<b>Date (month, day, year)</b>	<b>Amount of Each Receipt this Period</b>
<b>Receipt For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	<b>Occupation</b> CPA		
<b>B. Full Name, Mailing Address and ZIP Code</b> Mark Rabkin 26278 Park View Rd Valencia CA 91355	<b>Name of Employer</b> Self	<b>Date (month, day, year)</b>	<b>Amount of Each Receipt this Period</b>
<b>Receipt For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	<b>Occupation</b> CPA		
<b>C. Full Name, Mailing Address and ZIP Code</b> Roger Barker 4649 Pine Valley Cir Stockton CA 95219	<b>Name of Employer</b> Self	<b>Date (month, day, year)</b>	<b>Amount of Each Receipt this Period</b>
<b>Receipt For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	<b>Occupation</b> CPA		
<b>D. Full Name, Mailing Address and ZIP Code</b>	<b>Name of Employer</b>	<b>Date (month, day, year)</b>	<b>Amount of Each Receipt this Period</b>
<b>Receipt For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	<b>Occupation</b>		
<b>E. Full Name, Mailing Address and ZIP Code</b>	<b>Name of Employer</b>	<b>Date (month, day, year)</b>	<b>Amount of Each Receipt this Period</b>
<b>Receipt For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	<b>Occupation</b>		
<b>F. Full Name, Mailing Address and ZIP Code</b>	<b>Name of Employer</b>	<b>Date (month, day, year)</b>	<b>Amount of Each Receipt this Period</b>
<b>Receipt For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	<b>Occupation</b>		
<b>G. Full Name, Mailing Address and ZIP Code</b>	<b>Name of Employer</b>	<b>Date (month, day, year)</b>	<b>Amount of Each Receipt this Period</b>
<b>Receipt For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	<b>Occupation</b>		

SUBTOTAL of Receipts This Page (optional)

TOTAL This Period (last page this line number only)



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-3

September 24, 1998

Rick Anderson, Treasurer  
Moss Adams LLP Political  
Action Committee  
1001 Fourth Avenue, #2830  
Seattle, WA 98154

Identification Number: C00320671

Reference: Year End Report (7/1/97-12/31/97)

Dear Mr. Anderson:

This letter is to inform you that as of September 23, 1998, the Commission has not received your response to our request for additional information, dated September 2, 1998. This notice requests information essential to full public disclosure of your federal election campaign finances. To ensure compliance with the provisions of the Federal Election Campaign Act (the Act), please respond to this request (copy enclosed).

If no response is received within fifteen (15) days from the date of this notice, the Commission may choose to initiate audit or legal enforcement action.

If you should have any questions regarding this matter, please contact Scott A. Francis on our toll-free number (800) 424-9530 or our local number (202) 694-1130.

Sincerely,

A handwritten signature in cursive script, appearing to read "John D. Gibson", is positioned above the typed name.

John D. Gibson  
Assistant Staff Director  
Reports Analysis Division

Enclosure



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-2

Rick Anderson, Treasurer  
Moss Adams LLP Political  
Action Committee  
1001 Fourth Avenue, #2830  
Seattle, WA 98154

SEP 2 1998

Identification Number: C00320671

Reference: Year End Report (7/1/97-12/31/97)

Dear Mr. Anderson:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Please provide the total(s) for Line 6(d), Column A of the Summary Page.  
Note that changes in your figures may affect your Column B totals on this report and/or on subsequent reports.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 694-1130.

Sincerely,

Scott A. Francis  
Reports Analyst  
Reports Analysis Division



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-3

September 24, 1998

Rick Anderson, Treasurer  
Moss Adams LLP Political  
Action Committee  
1001 Fourth Avenue, #2830  
Seattle, WA 98154

Identification Number: C00320671

Reference: Mid-Year Report (1/1/97-6/30/97)

Dear Mr. Anderson:

On September 2, 1998, you were notified that a review of the above-referenced report(s) raised questions as to specific contributions and/or expenditures, and the reporting of certain information required by the Federal Election Campaign Act.

Your September 16, 1998, response is incomplete because you have not provided all the requested information. For this response to be considered adequate, the following information is still required.

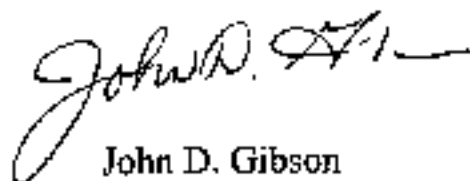
-You state that the committee's administrative expenses are "minimal and not easily identifiable," it has a bank account but no office or employees and the "accounting and administrative work . . . is done by Moss Adams LLP employees as needed . . .". Please note that it is the treasurer's responsibility, in accordance with 2 U.S.C. 432 (c) and 11 CFR 102.9, to account for **all** contributions received and **all** disbursements made by or on behalf of your committee. This includes any in-kind contributions made by Moss Adams LLP employees or the partnership itself for administrative expenses. Please amend your report to (a) clarify if the work done by the Moss Adams LLP employees constitutes in-kind contributions or volunteer activity and (b) properly itemize all administrative expenses if any such payments to a person aggregated in excess of \$200 in a calendar year.

If this information is not received by the Commission within fifteen (15) days from the date of this notice, the Commission may choose to initiate audit or legal enforcement action.



If you should have any questions related to this matter, please contact Scott Francis on our toll-free number (800) 424-9530 or our local number (202) 694-1130.

Sincerely,


A handwritten signature in cursive script, appearing to read "John D. Gibson", followed by a horizontal line.

John D. Gibson  
Assistant Staff Director  
Reports Analysis Division

## Federal Election Commission

**ENVELOPE REPLACEMENT PAGE  
FOR INCOMING DOCUMENTS**

The Commission has added this page to the end of this filing to indicate how it was received.

<input type="checkbox"/> Hand Delivered	Date of Receipt
<input checked="" type="checkbox"/> First Class Mail	POSTMARKED 10-12-98
<input type="checkbox"/> Registered/Certified Mail	POSTMARKED
<input type="checkbox"/> No Postmark	
<input type="checkbox"/> Postmark Illegible	
<input type="checkbox"/> Received from the House office of Records and Registration	Date of Receipt
<input type="checkbox"/> Received from the Senate Office of Public Records	Date of Receipt
<input type="checkbox"/> Other ( Specify):	Postmarked and/or Date of Receipt
<input type="checkbox"/> Electronic Filing	
 PREPARER	10-19-98 DATE PREPARED